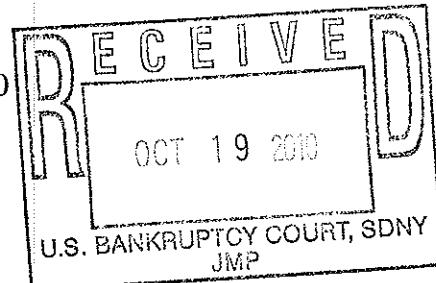

A. M. BEST COMPANY

Ambest Road
OLDWICK, NEW JERSEY 08858
908-439-2200

October 15, 2010



Honorable James M. Peck
U.S. Bankruptcy Court
Courtroom 601
One Bowling Green
New York, NY 10004

Re: Lehman Brothers Holdings Inc., et al.,
Debtor Name: Lehman Re LTD
Chapter 11 Case#08-13555 (JMP)
Claim# 10424
Account#97676600
Invoice: 2223440
2008 Best's Rating Service Fee- \$150,000.00

Dear Honorable Judge James M. Peck:

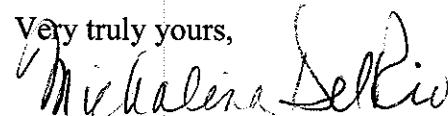
I am writing regarding the recent communication received advising that our claim was to be disallowed and expunged on the grounds that said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures for filing proofs of claim in these chapter 11 cases (Docket No. 4271), as it was submitted without specifying a case number or Debtor against whom the claim is asserted.

I oppose the expungement, since it was a clerical error in not entering the debtors name and case# in the appropriate fields in the Proof of Claim. I have supplied a corrected Proof of Claim, listing the Debtor as Lehman Re LTD, case#08-13555 and the invoice reflecting the original claim amount.

We recognize that our claim is unsecured , but the corrected claim#10424, should be honored, as it was a clerical error and should not be disallowed on that basis.

You may contact me if you have any questions.

Very truly yours,


Michalina Del Rio
Assistant Vice President
Account Services
(908) 439-2200 x 5840
Michalina.DelRio@ambest.com

PROOF OF CLAIM

In Re: Merit, LLC, Chapter 11 Case No. 09-17331 (JMP)
 In Re: LB Somerset LLC, Chapter 11 Case No. 0917503 (JMP)
 In Re: LB Preferred Somerset LLC, Chapter 11 Case No. 09-17505 (JMP)

Name of Debtor Against Which Claim is Held	Case No. of Debtor
Lehman Re Limited	08-13555 (JMP)

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

THIS SPACE IS FOR COURT USE ONLY

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

A.M. Best Company, Inc.

Ambest Road

Oldwick, NJ 08858

908-439-2200 ext. 5840

Telephone number: Email Address:

Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number:
(If known)

Filed on: _____

Name and address where payment should be sent (if different from above)

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

Telephone number: Email Address:

1. Amount of Claim as of Date Case Filed: \$ 150,000.00

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges.

2. Basis for Claim: Services performed

(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 6600

3a. Debtor may have scheduled account as:
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Describe: _____

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ 150,000.00

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____

(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

10/15/2010

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

McCallister Del Rio

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
 Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).
 Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).
 Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
 Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

Amount entitled to priority:

\$ _____

FOR COURT USE ONLY

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMNI46 09-24-2010 (MERGE2, TXNUM2) 4000057187 MAIL ID *** 0033526368 *** BSUJE: 35

A.M. BEST COMPANY, INC.
AMBEST ROAD
OLDWICK, NJ 08858

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL,
ERIK ENCARNACION, ESQ., AT 214-746-7700.**

**NOTICE OF HEARING ON DEBTORS' FORTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (NO DEBTOR CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: A.M. BEST COMPANY, INC. AMBEST ROAD OLDWICK, NJ 08858	Claim Number: 10424
	Date Filed: 9/4/2009
	Classification and Amount: UNSECURED: \$ 150,000.00

PLEASE TAKE NOTICE that, on September 24, 2010, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Forty-Sixth Omnibus Objection to Claims (No Debtor Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures for filing proofs of claim in these chapter 11 cases [Docket No. 4271], as it was submitted without specifying a case number or a Debtor against whom the claim is asserted. Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.

If you do NOT oppose the disallowance, expungement, reduction, or reclassification of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance, expungement, reduction, or reclassification of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

PROOF OF CLAIM

United States Bankruptcy Court/Southern District of New York

Lehman Brothers Holdings Claims Processing Center
 c/o Epiq Bankruptcy Solutions, LLC
 1 FDR Station, P.O. Box 5076
 New York, NY 10150-5076

In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)
Name of Debtor Against Which Claim is Held	Case No. of Debtor

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

A.M. Best Company, Inc.
 Ambest Road
 Oldwick, NJ 08858

908-439-2200 ext. 5840

Telephone number: Email Address:

Name and address where payment should be sent (if different from above)

Telephone number: Email Address:

Check this box to indicate that this claim amends a previously filed claim.

Court Claim
Number:
(If known)

Filed on: _____

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

THIS SPACE IS FOR COURT USE ONLY

1. Amount of Claim as of Date Case Filed: \$ 150,000.00

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

Check this box if all or part of your claim is based on a Derivative Contract.
 Check this box if all or part of your claim is based on a Guarantee.*

*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is based on a Derivative Contract or Guarantee.

2. Basis for Claim: Services performed
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 6600

3a. Debtor may have scheduled account as:
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Describe: _____

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ 150,000.00 Amount Unsecured: \$ 150,000.00

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____
(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.
 DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: 8/31/09 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

FOR COURT USE ONLY



INVOICE

TERMS: Net 30 Days

All Past Due Invoices are subject to a FINANCE CHARGE
of 1.5% per month which is equivalent to an ANNUAL
PERCENTAGE RATE OF 18%

ACCOUNT NUMBER	97676600
ORDER NUMBER	480359
P.O./REFERENCE	86949
INVOICE DATE	7/2/08
INVOICE NUMBER	2223440

A.M. BEST COMPANY, INC.
FOR INQUIRIES AND CORRESPONDENCE
ONLY:
Ambest Road, Oldwick, New Jersey 08858-0700
(908) 439-2200 FAX (908) 439-3697
FED ID # 13-4955140

BILL TO:

MICHAEL GELBAND, PRESIDENT
LEHMAN RE LIMITED
HM 68
HAMILTON HM AX
BERMUDA

ORDERED BY (If different than BILL TO):

REPRINT 8/31/2009

SEE REVERSE SIDE FOR IMPORTANT INFORMATION CONCERNING A.M. BEST POLICIES.

QTY	PRODUCT CODE	DESCRIPTION / SHIP TO NAME	DELIVERY CHARGES	UNIT PRICE	DISCOUNT %	PRODUCT AMOUNT
1	002100908	2008 BEST'S RATING SVC FEE - L/H FSR - ANNUAL				150,000.00

TOTAL PRODUCT AMOUNT	\$150,000.00
TOTAL DELIVERY CHARGES	\$0.00
TOTAL SALES TAX	\$0.00
PREPAYMENT	\$0.00
TOTAL AMOUNT DUE	\$150,000.00

PLEASE REMIT PAYMENT IN U.S. FUNDS ON A U.S. BANK OR VIA WIRE TRANSFER (SEE BILLING POLICY #2 ON BACK). CUSTOMERS LOCATED OUTSIDE OF THE U.S. TERRITORIES WILL BE CONSIDERED THE IMPORTER OF THE SHIPPED GOODS AND HENCE MAY BE LIABLE FOR ANY APPLICABLE TAX AND CUSTOM DUTY CHARGES INCURRED.

PLEASE DETACH AND RETURN THIS INVOICE REMITTANCE WITH YOUR PAYMENT

IF YOU WISH TO PAY BY CREDIT CARD,

 VISA

ACCOUNT	97676600
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